

(a)(3) of this section with a power of attorney. (See subpart C of part 141 of this chapter.)

(b) *List of documents.* The following documents require execution in accordance with paragraph (a) of this section:

- (1) Drawback entries.
- (2) Certificates of delivery.
- (3) Certificates of manufacture.
- (4) Abstracts of manufacturing records.
- (5) Proposals of manufacturers or producers, schedules, and supplemental schedules.
- (6) Proposals of subcontractors.
- (7) Letter of intention to adhere to general drawback contracts.
- (8) Endorsements of exporters on bills of lading or notices of exportation.
- (9) Authorizations by manufacturers, producers, exporters, or agents to pay drawback to other persons.

§ 191.7 Protests.

Protest procedures shall be in accordance with part 174 of this chapter.

§ 191.8 Time limitations.

(a) *General time limit.* Drawback shall be allowed only if the completed article is exported within 5 years after importation of the merchandise identified or designated to support the claim.

(b) *Same condition drawback.* Drawback shall be allowed on imported merchandise if, before the close of the 3-year period beginning on the date of importation, the merchandise is exported in the same condition as when imported, or destroyed under Customs supervision, and is not used within the United States before such exportation or destruction.

(c) *Merchandise in continuous Customs custody.* Drawback shall be allowed on imported merchandise which is exported, or shipped from continuous Customs custody to the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, or Guam, only if exported or shipped within 5 years after the date of its importation.

§ 191.9 Falsification of drawback claims.

Any person who knowingly and willfully files any false or fraudulent entry or claim for the payment of drawback

upon the exportation of merchandise or knowingly or willfully makes or files any false document for the purpose of securing the payment to himself or others of any drawback on the exportation of merchandise greater than that legally due, shall be fined not more than \$5,000 or imprisoned not more than 2 years, or both, and the merchandise or its value shall be forfeited.

§ 191.10 Verification of drawback claims.

(a) *Claims.* A drawback claim filed under a drawback contract shall be subject to verification by the director at whose port the claim is filed when the factory covered by the claim also is located at the same port.

(b) *Two or more factories.* If the claim selected for verification is filed at one port and one or more factories covered by the claim is located at another port, the port director selecting the claim for verification, in addition to taking the verification action provided for in paragraph (a) of this section, may forward copies of the claim and the drawback contract, and request for verification to the port director at whose ports the other factories are located.

(c) *Method.* The verifying official shall verify the claim and material set forth in the related drawback contract. Verification shall include an examination of the manufacturing records and all the accounting and financial records relating to the transaction(s).

(d) *Liquidations.* When a claim has been selected for verification, the appropriate Customs official will be notified of the claimant's identity, and liquidation will be postponed on only those claims selected for verification. Postponement will continue in effect until the verification has been completed and the appropriate port director issues a report. In the event a substantial error is revealed during the verification, Customs may postpone liquidation of all related product line claims, or in Customs discretion, all claims.

(e) *Errors in drawback proposals—(1) Contracts accepted by Customs Headquarters—(i) Action by port director.* If verification of a drawback claim filed under a drawback contract accepted by